

HOUSE BILL No. 1699

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-15-1.

Synopsis: Deadline for appealing tax assessment. Extends the deadline for certain appeals of property tax assessments until 45 days after receipt of the statement of taxes on the assessment. Establishes a deadline for appeal of assessments for the assessment date in 2006.

Effective: Upon passage; January 1, 2008.

Smith M

January 26, 2007, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

HOUSE BILL No. 1699

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-15-1, AS AMENDED BY P.L.162-2006,
2 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2008]: Sec. 1. (a) A taxpayer may obtain a review by the
4 county property tax assessment board of appeals of a county or
5 township official's action with respect to the assessment of the
6 taxpayer's tangible property if the official's action requires the giving
7 of notice to the taxpayer. At the time that notice is given to the
8 taxpayer, the taxpayer shall also be informed in writing of:

9 (1) the opportunity for review under this section, including an
10 informal preliminary conference with the county or township
11 official referred to in this subsection; and

12 (2) the procedures the taxpayer must follow in order to obtain
13 review under this section.

14 (b) **Except as provided in subsection (o)**, in order to appeal an
15 assessment effective for the assessment date that applies to property
16 taxes first due and payable in the current calendar year:

17 (1) **if notice of a change in the assessment for the current**

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calendar year is given to the taxpayer, the taxpayer must request in writing a preliminary conference with the county or township official referred to in subsection (a) not later than **the later of:**

(A) forty-five (45) days after **the date of the** notice; ~~of a change in the assessment for the current calendar year is given to the taxpayer;~~ or

(B) **forty-five (45) days after the date of receipt of the statement of property taxes on the assessment by the taxpayer under IC 6-1.1-22-8.1(b)(1); or**

(2) if a notice of a change in assessment is not given to the taxpayer and the current year is:

(A) before 2010, ~~and a notice of a change in assessment is not given to the taxpayer;~~ the taxpayer must request in writing a preliminary conference with the county or township official referred to in subsection (a) on or before **the later of:**

(i) May 10 of the year in which the assessment date occurs; ~~and or~~

(ii) **forty-five (45) days after the date of receipt of the statement of property taxes on the assessment by the taxpayer under IC 6-1.1-22-8.1(b)(1); or**

(B) if the current calendar year is a calendar year after 2009, **the taxpayer must request in writing a preliminary conference with the county or township official referred to in subsection (a) not later than forty-five (45) days after notice of the statement under IC 6-1.1-17-3.**

The preliminary conference required under this subsection is a prerequisite to a review by the county property tax assessment board of appeals under subsection (i).

(c) A change in an assessment made as a result of an appeal filed:

(1) in the same year that notice of a change in the assessment is given to the taxpayer; and

(2) after the time prescribed in subsection ~~(b)~~; **(b)(2)**; becomes effective for the next assessment date.

(d) ~~A taxpayer may appeal a current real property assessment in a year even if the taxpayer has not received a notice of assessment in the year. If an appeal is filed on or before May 10 of a year in which the taxpayer has not received notice of assessment; A change in the an assessment resulting from the appeal is effective for the most recent assessment date. If the an appeal that is filed:~~

(1) under subsection (b)(2); and

(2) after May 10; the change deadline under that subsection;

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1 becomes effective for the next assessment date.

2 (e) The written request for a preliminary conference that is required
3 under subsection (b) must include the following information:

- 4 (1) The name of the taxpayer.
- 5 (2) The address and parcel or key number of the property.
- 6 (3) The address and telephone number of the taxpayer.

7 (f) The county or township official referred to in subsection (a)
8 shall, not later than thirty (30) days after the receipt of a written request
9 for a preliminary conference, attempt to hold a preliminary conference
10 with the taxpayer to resolve as many issues as possible by:

- 11 (1) discussing the specifics of the taxpayer's reassessment;
- 12 (2) reviewing the taxpayer's property record card;
- 13 (3) explaining to the taxpayer how the reassessment was
- 14 determined;
- 15 (4) providing to the taxpayer information about the statutes, rules,
- 16 and guidelines that govern the determination of the reassessment;
- 17 (5) noting and considering objections of the taxpayer;
- 18 (6) considering all errors alleged by the taxpayer; and
- 19 (7) otherwise educating the taxpayer about:
 - 20 (A) the taxpayer's reassessment;
 - 21 (B) the reassessment process; and
 - 22 (C) the reassessment appeal process.

23 Not later than ten (10) days after the conference, the county or
24 township official referred to in subsection (a) shall forward to the
25 county auditor and the county property tax assessment board of appeals
26 the results of the conference on a form prescribed by the department of
27 local government finance that must be completed and signed by the
28 taxpayer and the official. The official and the taxpayer shall each retain
29 a copy of the form for their records.

30 (g) The form submitted to the county property tax assessment board
31 of appeals under subsection (f) must specify the following:

- 32 (1) The physical characteristics of the property in issue that bear
- 33 on the assessment determination.
- 34 (2) All other facts relevant to the assessment determination.
- 35 (3) A list of the reasons the taxpayer believes that the assessment
- 36 determination by the county or township official referred to in
- 37 subsection (a) is incorrect.
- 38 (4) An indication of the agreement or disagreement by the official
- 39 with each item listed under subdivision (3).
- 40 (5) The reasons the official believes that the assessment
- 41 determination is correct.

42 (h) If after the conference there are no items listed on the form

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submitted to the county property tax assessment board of appeals under subsection (f) on which there is disagreement:

(1) the county or township official referred to in subsection (a) shall give notice to the taxpayer, the county property tax assessment board of appeals, and the county assessor of the assessment in the amount agreed to by the taxpayer and the official; and

(2) the county property tax assessment board of appeals may reserve the right to change the assessment under IC 6-1.1-13.

(i) If after the conference there are items listed in the form submitted under subsection (f) on which there is disagreement, the county property tax assessment board of appeals shall hold a hearing. The taxpayer and county or township official whose original determination is under review are parties to the proceeding before the board of appeals. Except as provided in subsections (k) and (l), the hearing must be held not later than ninety (90) days after the official's receipt of the taxpayer's written request for a preliminary conference under subsection (b). The taxpayer may present the taxpayer's reasons for disagreement with the assessment. The county or township official referred to in subsection (a) must present the basis for the assessment decision on these items to the board of appeals at the hearing and the reasons the taxpayer's appeal should be denied on those items. The board of appeals shall have a written record of the hearing and prepare a written statement of findings and a decision on each item not later than sixty (60) days after the hearing, except as provided in subsections (k) and (l).

(j) If the township assessor does not attempt to hold a preliminary conference, the taxpayer may file a request in writing with the county assessor for a hearing before the property tax assessment board of appeals. If the board determines that the county or township official referred to in subsection (a) did not attempt to hold a preliminary conference, the board shall hold a hearing. The taxpayer and the county or township official whose original determination is under review are parties to the proceeding before the board of appeals. The hearing must be held not later than ninety (90) days after the receipt by the board of appeals of the taxpayer's hearing request under this subsection. The requirements of subsection (i) with respect to:

(1) participation in the hearing by the taxpayer and the township assessor or county assessor; and

(2) the procedures to be followed by the county board; apply to a hearing held under this subsection.

(k) This subsection applies to a county having a population of more

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than three hundred thousand (300,000). In the case of a petition filed after December 31, 2000, the county property tax assessment board of appeals shall:

- (1) hold its hearing not later than one hundred eighty (180) days instead of ninety (90) days after the filing of the petition; and
- (2) have a written record of the hearing and prepare a written statement of findings and a decision on each item not later than one hundred twenty (120) days after the hearing.

(l) This subsection applies to a county having a population of three hundred thousand (300,000) or less. With respect to an appeal of a real property assessment that takes effect on the assessment date on which a general reassessment of real property takes effect under IC 6-1.1-4-4, the county property tax assessment board of appeals shall:

- (1) hold its hearing not later than one hundred eighty (180) days instead of ninety (90) days after the filing of the petition; and
- (2) have a written record of the hearing and prepare a written statement of findings and a decision on each item not later than one hundred twenty (120) days after the hearing.

(m) The county property tax assessment board of appeals:

- (1) may not require a taxpayer to file documentary evidence or summaries of statements of testimonial evidence before the hearing required under subsection (i) or (j); and
- (2) may amend the form submitted under subsection (f) if the board determines that the amendment is warranted.

(n) Upon receiving a request for a preliminary conference under subsection (b), the county or township official referred to in subsection (a) shall notify the county auditor in writing that the assessment is under appeal. With respect to an appeal of the assessment of real property or personal property filed after June 30, 2005, the notice must include the appellant's name and address, the assessed value of the appealed items for the assessment date immediately preceding the assessment date for which the appeal was filed, and the assessed value of the appealed items on the most recent assessment date. If the county auditor determines that the assessed value of the appealed items constitutes at least one percent (1%) of the total gross certified assessed value of a particular taxing unit for the assessment date immediately preceding the assessment date for which the appeal was filed, the county auditor shall send a copy of the notice to the affected taxing unit. Failure of the county auditor to send a copy of the notice to the affected taxing unit does not affect the validity of the appeal or delay the appeal.

(o) In order to appeal an assessment under IC 6-1.1-4-4.5 for

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1 which notice is not given to the taxpayer, the taxpayer must
 2 request in writing the preliminary conference referred to in
 3 subsection (b) not later than forty-five (45) days after the date of
 4 receipt of a statement of property taxes on the assessment by the
 5 taxpayer under IC 6-1.1-22-8.1(b)(1).

6 SECTION 2. [EFFECTIVE UPON PASSAGE] (a) IC 6-1.1-15-1,
 7 as amended by this act, applies only to assessments for assessment
 8 dates after February 28, 2007.

9 (b) Notwithstanding IC 6-1.1-15-1, the deadline to appeal under
 10 that section an assessment for the assessment date in 2006 for
 11 which notice is given to the taxpayer is the later of:

12 (1) forty-five (45) days after the date of receipt of the
 13 statement of property taxes on the assessment by:

14 (A) the taxpayer under IC 6-1.1-22-8(a)(1); or

15 (B) a mortgagee of the taxpayer under IC 6-1.1-22-8(a)(2);
 16 or

17 (2) July 1, 2007.

18 (c) Notwithstanding IC 6-1.1-15-1, the deadline to appeal under
 19 that section an assessment under IC 6-1.1-4-4.5 for the assessment
 20 date in 2006 for which notice is not given to the taxpayer is the
 21 later of:

22 (1) forty-five (45) days after the date of receipt of a statement
 23 of property taxes on the assessment by:

24 (A) the taxpayer under IC 6-1.1-22-8(a)(1); or

25 (B) a mortgagee of the taxpayer under IC 6-1.1-22-8(a)(2);
 26 or

27 (2) July 1, 2007.

28 SECTION 3. An emergency is declared for this act.

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